

persons required to be included on the list (including persons who acquired interests in the potentially abusive tax shelter prior to and during the pendency of the ruling request), or the other information required to be included as part of the list.

(j) *Effective date.* This section applies to any transaction that is a potentially abusive tax shelter entered into, or any interest acquired therein, on or after February 28, 2003. However, this section shall apply to any transaction that was entered into, or in which an interest was acquired, after February 28, 2000, if the transaction becomes a potentially abusive tax shelter on or after February 28, 2003 because it is a listed transaction as defined in § 1.6011-4 of this chapter, and is subject to disclosure under § 1.6011-4 of this chapter. This section also shall apply to any transaction that was entered into, or in which an interest was acquired, after January 1, 2003, if the transaction becomes a listed transaction as defined in § 1.6011-4 of this chapter and is subject to disclosure under §§ 20.6011-4, 25.6011-4, 31.6011-4, 53.6011-4, 54.6011-4 or 56.6011-4 of this chapter. The rules in § 301.6112-1T as contained in 2002-45 I.R.B. 826 (see § 601.601(d)(2) of this chapter) apply only to a transaction entered into, or an interest acquired therein, on or after January 1, 2003, and before February 28, 2003, if the transaction is a listed transaction as defined in § 1.6011-4 of this chapter or a section 6111 tax shelter. Otherwise, the rules that apply with respect to any transaction that is a potentially abusive tax shelter entered into, or any interest acquired therein, before January 1, 2003, are contained in § 301.6112-1T in effect prior to January 1, 2003 (see 26 CFR part 301 revised as of April 1, 2002). Additionally, the IRS will not ask to inspect any list for a potentially abusive tax shelter that is entered into, or any interest acquired therein, on or after January 1, 2003, until June 1, 2003, unless the potentially abusive tax shelter is a listed transaction as defined in § 1.6011-4 of this chapter or a transaction that is a section 6111 tax shelter.

§ 301.6112-1T [Removed]

Par. 26. Section 301.6112-1T is removed.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 27. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 28. In § 602.101, paragraph (b) is amended as follows:

1. The following entries to the table are removed:

§ 602.101 OMB Control numbers.

* * *		
(b) * * *		
CFR part or section where identified and described	Current OMB control No.	
* * *		
1.6011-4T	1545-1685	
* * *		
301.6111-2T	1545-0865	
	1545-1687	
301.6112-1T	1545-1686	
* * *		

2. The following entries are added in numerical order to the table:

§ 602.101 OMB Control numbers.

* * *		
(b) * * *		
CFR part or section where identified and described	Current OMB control No.	
* * *		
1.6011-4	1545-1685	
* * *		
301.6111-2	1545-0865	
	1545-1687	
301.6112-1	1545-1686	
* * *		

Approved: February 26, 2003.

David A. Mader,

Assistant Deputy Commissioner of Internal Revenue.

Pamela F. Olsen,

Assistant Secretary of the Treasury.

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DEPARTMENT OF THE INTERIOR

Office of Surface Mining Reclamation and Enforcement

30 CFR Part 948

[WV-088-FOR]

West Virginia Regulatory Program

AGENCY: Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

ACTION: Final rule.

SUMMARY: We are correcting our decision on an amendment submitted by the State of West Virginia as a modification to its permanent regulatory program under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). On May 1, 2002, we published our decision on the provisions submitted by West Virginia. We are correcting our decisions on four of the State's responses that were intended to satisfy required program amendments. The decisions being corrected concern the use of an unjust hardship criterion in support of granting temporary relief of an order, economic feasibility related to appeals to the Environmental Quality Board concerning the West Virginia Surface Coal Mining and Reclamation Act (WVSCMRA) and, water supply replacement waivers, and coal removal incidental to development. This correction is intended to comply with the decision of the United States District Court for the Southern District of West Virginia.

EFFECTIVE DATE: March 4, 2003.

FOR FURTHER INFORMATION CONTACT: Mr. Roger W. Calhoun, Director, Charleston Field Office, 1027 Virginia Street East, Charleston, West Virginia 25301. Telephone: (304) 347-7158, Internet address: chfo@osmre.gov.

SUPPLEMENTARY INFORMATION:

Background

By letter dated November 30, 2000 (Administrative Record Number WV-1189), the West Virginia Department of Environmental Protection (WVDEP) sent us an amendment to its program, under SMCRA (30 U.S.C. 1201 *et seq.*). The amendment included numerous attachments and was submitted in response to several required program amendments codified in the Federal regulations at 30 CFR 948.16.

We announced receipt of the proposed amendment in the January 3, 2001, **Federal Register** (66 FR 335-340), and provided for public comment until February 28, 2001.